

City of Midland, Michigan

	1997	1998	1999	2000
General Fund:				
Reserved	\$ 2,574,826	\$ 6,828,034	\$ 13,895,811	\$ 20,849,242
Unreserved	<u>5,177,931</u>	<u>6,421,683</u>	<u>5,660,279</u>	<u>6,805,541</u>
Total General Fund	7,752,757	13,249,717	19,556,090	27,654,783
All other governmental funds:				
Reserved	2,513,847	2,661,464	2,544,780	4,035,725
Unreserved, reported in:				
Special Revenue Funds	1,841,723	2,168,917	2,901,651	2,977,583
Capital Project Funds	-	(66,516)	-	-
Debt Service Funds	<u>6,490</u>	<u>3,872</u>	<u>3,624</u>	<u>5,807</u>
Total all other governmental funds	<u>\$ 12,114,817</u>	<u>\$ 18,017,454</u>	<u>\$ 25,006,145</u>	<u>\$ 34,673,898</u>

Notes:

- The City established a tax appeal reserve within the General Fund during fiscal year 1997-98. See Notes to Financial Statements.
- During fiscal year 2001-02, the Storm Water Management Fund was reclassified from an Enterprise Fund to a Special Revenue Fund.
- The City adopted GASB No. 34 during fiscal year 2002-03. Beginning fund balances were restated to reflect the implementation.
- During fiscal year 2002-03, the Transportation Fund was reclassified from a proprietary fund to a Special Revenue Fund. The 2002-03 beginning fund balance has been restated to reflect the change.
- During fiscal year 2003-04, the Special Assessment Revolving Fund was reclassified as an Internal Service Fund to properly reflect activity. The 2003-04 beginning fund balance has been restated to reflect this change.
- 2004-05 beginning fund balance has been restated to reflect prior year adjustment of \$9,228.

Source: City's Comprehensive Annual Financial Report

Fund Balances - Governmental Funds

2001	2002	2003	2004	2005	2006
\$ 30,213,730	\$ 37,272,928	\$ 38,033,797	\$ 41,711,287	\$ 39,525,290	\$ 32,321,210
<u>6,491,633</u>	<u>4,657,134</u>	<u>6,872,226</u>	<u>5,619,677</u>	<u>862,970</u>	<u>5,392,288</u>
36,705,363	41,930,062	44,906,023	47,330,964	40,388,260	37,713,498
7,970,477	10,539,100	9,836,063	6,583,221	6,133,899	6,457,181
2,872,816	2,455,937	2,610,688	9,353,608	9,151,988	9,528,365
-	-	-	470,031	912,267	-
<u>21,901</u>	<u>22,626</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 47,570,557</u>	<u>\$ 54,947,725</u>	<u>\$ 57,352,774</u>	<u>\$ 63,737,824</u>	<u>\$ 56,586,414</u>	<u>\$ 53,699,044</u>